IN THE HIGH COURT OF HIMACHAL PRADESH
SHIMLA

Civil Writ Petition No.491 of 1997.

Date of decision:09.04.2007

M/s.Vidyama Enterprises Pvt.Ltd. **….Petitioner**

Versus

State of H.P. and others **……Respondents.**

Coram

The Hon'ble Mr.Justice Dev Darshan Sud, J.

The Hon'ble Mr.Justice Rajiv Sharma, J.

Whether approved for reporting?[1]

For the Petitioner: **Mrs.Devyani Sharma, Advocate.**

For the Respondents: **M/s.J.K. Verma and P.M. Negi, Deputy Advocate Generals.**

Dev Darshan Sud,J.(Oral).

This writ petition has been filed by the petitioner seeking appropriate writ, order or direction for quashing Annexures PB, PD and PH, which are the assessment order for the year 1978-79 and the appellate orders arising therefrom. The claim of the petitioner for exemption from paying sales tax has been rejected by the Assessing and the Appellate Authorities.

Learned counsel for the petitioner has placed reliance on the judgment of this Court reported in ***Indian Law Reports (Himachal Series) (1980) 400, Kundan Lal Ahuja and Another*** *vs.* ***The State of Himachal Pradesh and Others.***

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[1] ***Whether reports of Local Papers may be allowed to see the judgment?***

We have heard learned counsel for the parties. The judgment of this Court relied upon has been set aside by the Hon'ble Supreme Court in ***State of Himachal Pradesh*** *vs.* ***Shri Kundan Lal Ahuja and Another, Vol.118, 2000, Sales Tax Cases, 408.***

In view of this, the writ petition does not survive and is dismissed. There shall be no order as to costs. All interim orders shall stand vacated.

(Dev Darshan Sud)
Judge

April 9, 2007.
(aks)

(Rajiv Sharma)
Judge.